

CBS
Sports Book Contest System Vax 2 FEB 2004
Suggested Trial Procedures

Sports Book Contest System

1. Daily, accounting or auditing personnel shall:
 - a. Trace 10% of the Receipt for FB Contest Fee receipts to the Transactions report and the Football Contest Fee/Prize Report.
 - b. Foot the Receipt for FB Contest Fee receipts and trace to the contest totals on the Transactions report.
 - c. Review the Transactions report for continuous sequencing of tickets.
 - d. Review all voids for propriety and regulation compliance and trace to the Transactions report.
2. Weekly, accounting or auditing personnel shall:
 - a. Trace the winner(s) on the Season/Weekly Standings to the Contest Prize Results.
 - b. For the weekly winner(s), verify that the wins, losses and ties on the Season/Weekly Standings are accurately reflected based upon the patron's picks and winning teams.
 - c. Trace the weekly winner(s) from the Contest Prize Results report to the Transactions report when the payout is made.
3. The following procedure must be performed for the season winner:
 - a. Generate the Season/Weekly Standings for the winning contestant(s) by week. Foot the weekly wins and losses and trace to the winning contestant(s) season totals.
 - b. Trace the prize levels and percentages on the Contest Prize Information to the Exceptions report for contests and the posted contest rules.

c. Trace the winning contestant(s) and prize payout to the following reports:

- 1) Contest Prize Information
- 2) Football Contest Fee/Prize Report (prior to payment)
- 3) Transactions (subsequent to payment)